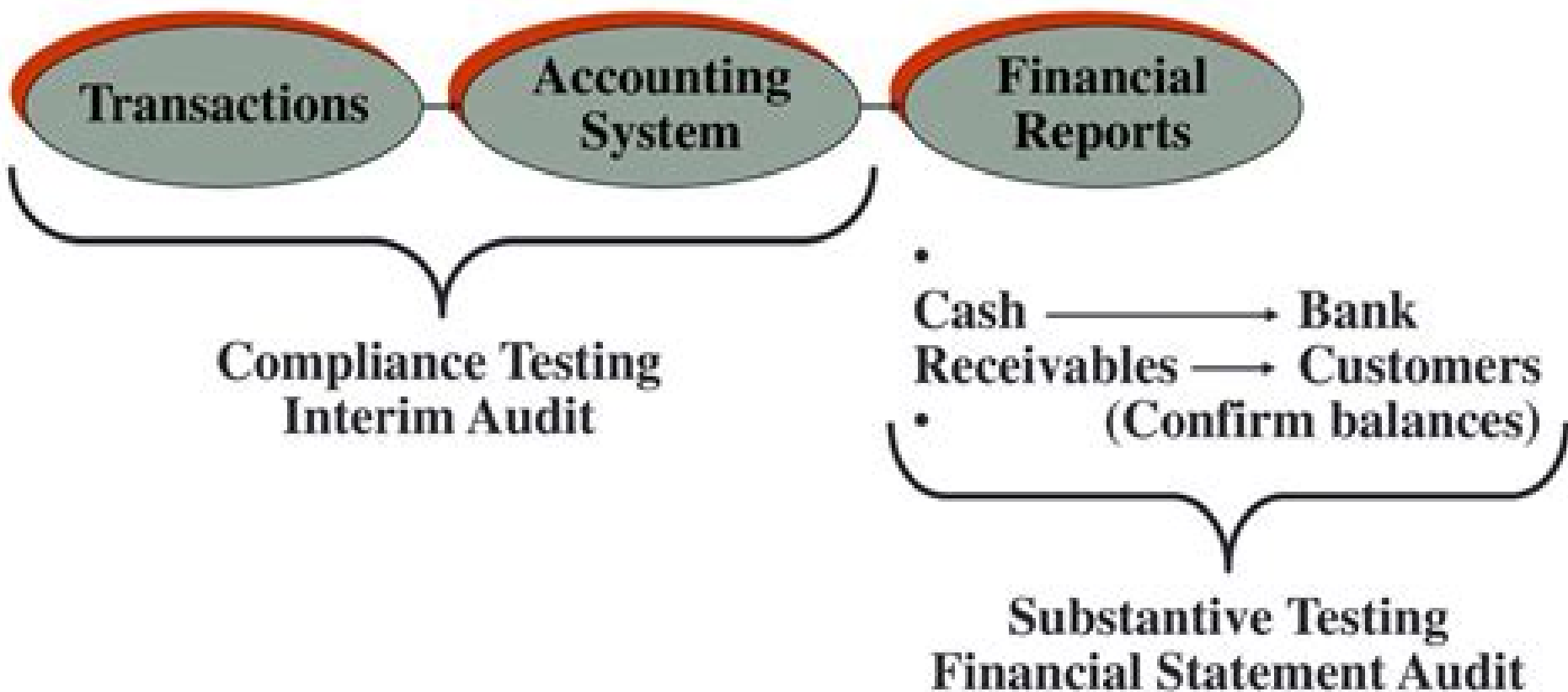


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most if not all financial data is now digitally recorded and dispersed among servers clouds and networks of computers over which the audited firm has no control Additionally firm data particularly in finance software insurance and biotech firms comprises most of the audited value of the firm Financial audits are critical mechanisms ensuring the integrity of information systems and the reporting of organizational finances They help avoid the abuses that led to passage of legislation such as the Foreign Corrupt Practices Act and the Sarbanes Oxley Act They help provide assurance that International Accounting Standards are consistently applied in calculating firm value and avoid period stock market crashes Unfortunately audit effectiveness has rapidly declined over the past decade as auditor skillsets have failed to keep up with advances in information technology Information and communications technology lie at the core of commerce today and are integrated in business processes around the world The need for information technology control and audit has never been greater or more complex This book is designed to meet the increasing need of audit professionals to understand information technology and the controls required to manage it It provides a broad survey of IT audit and develops the foundations for preparation for the Certified Information Systems Auditor CISA examination Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations for 2005 United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies,2004

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